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[Separate paging] is given to this Part in order that it may be filed as a separate compilation.

PART V

Bills introduced in the Constituent Assembly of India (Legislative), Reports of Select Committees presented to the Constituent Assembly of India (Legislative) and Bills published under Rule 39 of the Constituent Assembly (Legislative) Rules of Procedure and Conduct of Business.

GOVERNMENT OF INDIA

CONSTITUENT ASSEMBLY OF INDIA (LEGISLATIVE)

The following Bill was introduced in the Constituent Assembly of India, (Legislative) on the 23rd February, 1949:—

A. BILL No 18 OF 1949.

A Bill further to amend the Essential Supplies (Temporary Powers) Act, 1946.

WHEREAS it is expedient further to amend the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. Short title.—This Act may be called the Essential Supplies (Temporary Powers) Amendment Act, 1949.

2. Amendment of section 7, Act XXIV of 1946.—For clause (b) of the proviso to sub-section (1) of section 7 of the Essential Supplies (Temporary Powers) Act, 1946 (hereinafter referred to as the said Act), the following clause shall be substituted, namely:—

“(b) where the contravention is of an order relating to foodstuffs, the Court shall—

(i) sentence any person convicted of such contravention to imprisonment for a term which may extend to three years and may, in addition, impose a sentence of fine, unless for reasons to be recorded in writing it is of opinion that in the circumstances of the case a sentence of fine is adequate and that imprisonment is not called for, and

(ii) direct that any property in respect of which the order has been contravened shall be forfeited to His Majesty, unless for reasons to be recorded in writing it is of opinion that in the circumstances of the case the direction should not be made in respect of the whole, or as the case may be, a part of the property”.

3. Insertion of new section 7A in Act XXIV of 1946.—After section 7 of the said Act, the following new section shall be inserted, namely:—

"7A. Forfeiture of certain property used in the commission of the offence.—Whenever any offence relating to cotton textiles or foodstuffs which is punishable under sub-section (1) of section 7 has been committed, the Court may, if the order made under section 8 so provides, direct that the packages, coverings or receptacles in which any property liable to be forfeited under the said sub-section is found, and the animals, vehicles, vessels or other conveyances used in carrying the said property shall be forfeited to His Majesty:

Provided that no Court trying an offence under this Act shall declare any such package, covering, or receptacle or any such animal, vehicle, vessel or other conveyance forfeited to His Majesty, unless it is proved that the owner thereof knew that the offence was being, or was to be or was likely to be, committed."

4. Repeal of Ordinance XXXI of 1948.—(1) The Essential Supplies (Temporary Powers) (Amendment) Ordinance, 1948 (XXXI of 1948), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken in exercise of any power conferred by or under the said Ordinance shall be deemed to have been done or taken in exercise of the powers conferred by or under this Act as if this Act had come into force on the 8th day of November, 1948.

STATEMENT OF OBJECTS AND REASONS.

Till October 1948, the position regarding punishment for food offences was that a Court had the discretion to award imprisonment or fine or both. It became necessary to reimpose controls on foodgrains in October, 1948, and to make controls effective it was necessary that deterrent punishment should be the rule in respect of food offences and with that object an Ordinance called "The Essential Supplies (Temporary Powers) (Amendment) Ordinance, 1948" was promulgated which made the punishment of imprisonment obligatory except when the Court for reasons to be recorded in writing was of the opinion that in the circumstances of the case imprisonment was not called for. The need to make food control effective continues and so also the necessity for deterrent punishment for food offences. It is therefore proposed to continue the provisions of the Ordinance by legislative enactment.

2. It has also been found that smuggling on a large scale can take place only when vessels and vehicles are used for this purpose and that the profits from organised smuggling are so great that even the punishment of imprisonment on the driver or the owner of the vehicle, who is the person more likely to be caught than the real smuggler, is not a sufficient deterrent. It is therefore considered necessary that in cases where the Court has reason to believe that the carrier has connived with the real smuggler the Court shall have the power to order the forfeiture of the vehicle or vessel used for smuggling.

JAIRAMDAS DAULATRAM.

NEW DELHI:

The 21st February, 1949.

The following Bill was introduced in the Constituent Assembly of India, (Legislative) on the 25th February, 1949:—

A. BILL No. 19 of 1949.

A Bill to provide for the prevention of strikes in certain essential services.

WHEREAS it is expedient to provide for the prevention of strikes in certain essential services;

It is hereby enacted as follows:—

1. Short title, extent and duration.—(1) This Act may be called the Essential Services (Prevention of Strikes) Act, 1949.

(2) It extends to all the Provinces of India, and also to every Acceding State to the extent to which the Dominion Legislature has power to make laws for that State with respect to the matters dealt with in this Act.

(3) It shall remain in force up to the 31st day of March, 1950.

2. Definitions.—In this Act,—

(a) “essential service” means—

(i) any railway service,

(ii) any postal, telegraph or telephone service,

(iii) any service of the Central Government engaged in the manufacture, storage or distribution of arms, ammunition or other military stores or equipment,

(iv) any industry which supplies power, light or water to the public, or

(v) any industry engaged on work in connection with the loading, unloading, movement or storage of cargoes in a major port; and

(b) “strike” means a cessation of work by a body of persons employed in any essential service acting in combination, or a concerted refusal, or a refusal under a common understanding, of any number of persons who are or have been so employed to continue to work or to accept employment.

3. Power to prohibit strikes in essential services.—(1) The Central Government may, if satisfied that public interest so requires, by notification in the official Gazette, prohibit strikes in any essential service specified in the notification within such area and for such period as may be so specified:

Provided that the period so specified shall not, in the first instance, exceed six months, but may, by a like notification, be extended by any period not exceeding six months if, in the opinion of the Central Government, public interest requires such extension.

(2) The powers conferred on the Central Government by sub-section (1) shall, in relation to any industry within a Province or an Acceding State which supplies power, light or water to the public, be exercisable also by the Provincial Government or, as the case may be, the Government of the Acceding State.

(3) Upon the issue of a notification under sub-section (1) or sub-section (2),—

(a) no person employed in any essential service to which it relates shall go or remain on strike; and

(b) any strike declared or commenced, whether before or after the issue of the notification, by persons employed in any such essential service shall be illegal.

4. Penalty for illegal strikes.—(1) Any person who commences or continues a strike which is illegal under this Act shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to two hundred rupees, or with both.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (V of 1898), any police officer may arrest without warrant any person who is reasonably suspected of having committed an offence punishable under sub-section (1).

5. Penalty for instigation, etc.—Any person who instigates or incites others to take part in, makes any preparation for, or otherwise acts in furtherance of, a strike which is illegal under this Act shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to one thousand rupees, or with both.

6. Penalty for giving financial aid to illegal strikes.—Any person who knowingly expends or applies any money in direct furtherance or support of a strike which is illegal under this Act shall be punishable with imprisonment which may extend to three years, or with fine which may extend to one thousand rupees, or with both.

7. Effect of provisions inconsistent with other laws.—The provisions of this Act and of any notifications issued thereunder shall have effect notwithstanding anything inconsistent therewith contained in the Industrial Disputes Act, 1947 (XIV of 1947), or any other law for the time being in force.

STATEMENT OF OBJECTS AND REASONS

Government have gone to the utmost limits possible in a very difficult inflationary situation, to meet the genuine demands of labour, and this has been recognised by most sections of employees themselves. But there are certain subversive elements which seem determined to foment strikes in essential services, with the object of disrupting the country's economy and causing confusion and chaos. It is necessary that Government should have power to meet the emergency created by such attempts, and to ensure the maintenance of services which are essential to the life of the community. The Bill is an enabling measure. It defines "essential services" and authorises the Central Government (and in certain cases Provincial and State Governments) to prohibit strikes in such services. It declares prohibited strikes to be illegal and provides for enhanced penalties for persons participating in such strikes as well as for persons instigating such strikes.

This Bill is an emergency measure and it has been provided that it should remain in force only up to the 31st day of March, 1950.

V. J. PATEL.

NEW DELHI;
The 24th February, 1949.

The following Bill* was introduced in the Constituent Assembly of India, (Legislative) on the 28th February, 1949:—

A. BILL No. 20 of 1949.

A Bill to give effect to the financial proposals of the Central Government for the year beginning on the first day of April, 1949.

WHEREAS it is expedient to discontinue the duty on salt, to fix maximum rates of postage under the Indian Post Office Act, 1898, to alter certain duties on customs and excise, to levy certain additional duties of customs and excise, to fix rates of, and make certain provisions relating to, income-tax and super-tax, and to continue, for a period of one year, the tax imposed by the Business Profits Tax Act, 1947;

It is hereby enacted as follows :—

1. (1) This Act may be called the Indian Finance Act, 1949. Short title and
(2) It extends to all the Provinces of India. extent.

2. For the year beginning on the 1st day of April, 1949, no Discontinuance
duty shall be levied on salt manufactured in, or imported by sea, of salt duty.
or by land into, the Provinces of India.

3. For the year beginning on the 1st day of April, 1949, the Inland postage
Schedule contained in the First Schedule to this Act, shall be inser- rates.
ted in the Indian Post Office Act, 1898, as the First Schedule to
that Act.

4. In the First Schedule to the Indian Tariff Act, 1934 :— Alteration of cer-
tain duties of cus-
toms.

(a) in Item No. 9(5), for the entry in the fourth column, the entry "Seven annas and six pies per lb." shall be substituted, and for the entry in the sixth column, the entry "Seven annas per lb." shall be substituted ;

(b) in Item No. 24, for the entry in the fourth column, the entry "Rs. 16-4-0 per lb." shall be substituted ;

(c) in Item No. 24(1), for the entry in the fourth column, the entry "37½ per cent. *ad valorem plus* Rs. 15-10-0 per lb." shall be substituted ;

(d) in Item No. 24(2), for the entry in the fourth column, the entry "37½ per cent. *ad valorem plus* Rs. 39-1-0 per thousand or Rs. 15-10-0 per lb. whichever is higher" shall be substituted;

(e) for Item No. 28(14), the following Item shall be substituted; namely :—

"28 (14)	Tobacco Requir itos	Revenue	37½ per cent	..
	not otherwise		<i>ad valorem.</i>	
	specified			

(f) in each of the Items Nos. 34(3), 51, 61(8), 61(9), 78, 82(1) and 85(1), for the entry in the fourth column, the entry "75 per cent. *ad valorem*" shall be substituted ;

(g) in each of the Items Nos. 44, 45, 60, 71(2) and 71(3), for the entry in the fourth column, the entry "37½ per cent. *ad valorem*" shall be substituted ;

*In pursuance of sub-section(1) of Section 37 of the Government of India Act, 1935, as adapted by the India (Provisional Constitution) Order, 1947, the Governor-General has recommended the introduction, and has, under sub-section (1) of section 141 of the said Act, given the previous sanction to the introduction, of the Bill in the Constituent Assembly of India (Legislative).

(h) after Item No. 60(5), the following Item shall be inserted, namely :—

“60(6) Sheet and plate Revenue 45 per cent.”;
glass *ad valorem.*

(i) in Item No. 73(2), the words “flash lights” shall be omitted;

(j) after Item No. 73(13), the following Item shall be inserted, namely :—

“73 (14) Flash lights Revenue 37½ per cent.”;
ad valorem.

(k) in Item No. 77, the words “including photographic” shall be omitted ; and

(l) after Item No. 77(4), the following Item shall be inserted, namely :—

“77 (5) Photographic Preferential 45 per cent. 33 per”;
instruments, Revenue *ad valorem.* cent. *ad*
apparatus *valorem*
and app-
aratus

Additional duties
? customs.

5. When any goods chargeable with a duty of customs under the First Schedule to the Indian Tariff Act, 1934, or under that Schedule read with any notification of the Central Government for the time being in force, are assessed to duty, there shall, up to the 31st day of March, 1950, be levied and collected as an addition to, and in the same manner as, the total amount so chargeable—

(a) a sum equal to such amount, in the case of goods comprised in Items Nos. 22 (2) and 22 (4) ;

(b) a sum equal to one-half of such amount, in the case of goods comprised in Items Nos. 48, 48(1), 48(2), 48(4), 48(5), 48(6), 48(7), 48(8), 48(10) and 51(2) ;

(c) a sum equal to two-fifths of such amount, in the case of goods comprised in Items Nos. 47(2), 59(2), 59(4) and 59 (5) ; and

(d) a sum equal to one-fifth of such amount, in the case of goods comprised in any Item of the said Schedule other than those specified in clause (a), (b) or (c) of this section or in the Second Schedule to this Act :

Provided that in the case of goods comprised in Items Nos. 48 to 48(10), both inclusive, if the duty of excise for the time being leviable on like goods exceeds the sum of—

(i) the duty of customs chargeable under the First Schedule to the Indian Tariff Act, 1934, or under that Schedule read with any notification of the Central Government for the time being in force, and

(ii) the additional duty of customs chargeable under clause (b) or (d) of this section,

there shall, up to the 31st day of March, 1950, be levied and collected as a further addition to, and in the same manner as, the duties of customs so chargeable an amount equal to the afore-said excess.

Imposition and al-
teration of certain
export duties.

6. In the Second Schedule to the Indian Tariff Act, 1934,— XXXII

(a) in Item No. 6, for the entry in the third column, the entry “10 per cent. *ad valorem*” shall be substituted 1934.

(b) Items Nos. 8 and 9 shall be omitted ; and

(c) after Item No. 7, the following Item shall be inserted, namely :—

“8. Cigarettes, cigars and cheroots	15 per cent. <i>ad valorem</i> .”
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I of 1944. 1944.— 7. In the First Schedule to the Central Excises and Salt Act, Imposition and alteration of certain duties of excise.

(a) in Item No. 2, for sub-items (1) and (2), the following shall be substituted, namely:—

“(1) Matches, in boxes containing 60 matches on an average, if manufactured in a factory whose output—

- | | |
|---|---|
| (i) exceeds five hundred thousand gross of boxes per year. | Three rupees per gross of boxes. |
| (ii) does not exceed five hundred thousand gross of boxes per year, but exceeds one hundred gross of boxes per day. | Two rupees fifteen annas and three pies per gross of boxes. |
| (iii) does not exceed one hundred gross of boxes per day. | Two rupees and fourteen annas per gross of boxes. |

(2) Matches, in boxes containing 40 matches on an average, if manufactured in a factory whose output—

- | | |
|--|--|
| (i) exceeds five hundred thousand gross of boxes per year. | Two rupees per gross of boxes. |
| (ii) does not exceed five hundred thousand gross of boxes per year but exceeds one hundred gross of boxes per day. | One rupee fifteen annas and six pies per gross of boxes. |
| (iii) does not exceed one hundred gross of boxes per day. | One rupee and fifteen annas per gross of boxes.” |

(b) in Item No. 4, for the entry in the third column, the entry “Fifteen annas per imperial gallon” shall be substituted ;

(c) in Item No. 8, for the entry in the third column against sub-item (1), the entry “Three rupees and twelve annas per cwt.” shall be substituted ;

(d) for Item No. 10, the following Item shall be substituted, namely :—

“10. TYRES—

“Tyre” means a pneumatic tyre in the manufacture of which rubber is used, and includes the inner tube and the outer cover of such a tyre.

- | | |
|--|--------------------------------------|
| (1) Tyres for motor vehicles | 30 per cent.
<i>ad valorem</i> . |
| (2) All other tyres | 15 per cent.
<i>ad valorem</i> .” |

and

(e) Item No. 12 inserted by section 2 of the Central Excises and Salt (Amendment) Ordinance, 1949, shall be omitted, and the following item inserted in lieu thereof, namely :— 1 of 1949.

“12. CLOTH—

‘Cloth’ means any type of cloth manufactured either wholly from cotton or partly from cotton and partly from any other material, but does not include—

- (i) ready made cloth other than dhoties and sarees ;
- (ii) hosiery ;
- (iii) leather cloth and inferior or imitation leather cloth ordinarily used in book-binding ;
- (iv) tracing paper ;
- (v) cloth manufactured partly from cotton and partly from wool and containing 40 per cent. or more of wool by weight ;
- (vi) rubberised or synthetic waterproof fabrics whether single-textured or double-textured ; and
- (vii) hand-loom cloth.

(1) Superfine cloth—

that is to say, cloth in which the count of warp yarn (whether single or folded) is 48s or finer. Twenty-five per cent. *ad valorem*.

(2) Fine cloth—

that is to say, cloth in which the count of warp yarn (whether single or folded) is 35s or finer but does not exceed 47s. Six and one-fourth per cent. *ad valorem*.

(3) Medium cloth—

that is to say, cloth in which the count of warp yarn (whether single or folded) is 17s or finer but does not exceed 34s. Three pices per yard.

(4) Coarse cloth—

that is to say, all other cloth in which the count of warp yarn (whether single or folded) does not exceed 16s. Three pices per yard.”

Amendment of Act
XI of 1922.

8. (1) The following amendments shall be made in the Indian Income-tax Act, 1922 (hereafter in this Act referred to as “the Income-tax Act”), namely :—

(a) for clause (6) of section 2, the following clause shall be substituted, namely :—

“(6) ‘company’ means—

- (i) any Indian company, or
- (ii) any association, whether incorporated or not and whether Indian or non-Indian, which is or was assessable, or was assessed, as a company for the assessment for the year ending on the 31st day of March, 1948, or which is declared by general or special order of the Central Board of Revenue to be a company for the purposes of this Act” ;

(b) in the last proviso to clause (6A) of section 2, after the figures “1946”, the words and figures “or after the 31st day of March, 1948” shall be inserted ; and

(c) in sub-section (1) of section 12B, after the figures "1946", the words and figures "and before the 1st day of April, 1948" shall be inserted.

(2) The amendment made by clause (a) of sub-section (1) shall be deemed to be operative so as to apply in relation to all assessments subsequent to the assessment for the year ending on the 31st day of March, 1948, whether such assessments have, or have not, been made before the commencement of this Act.

9. (1) Subject to the provisions of sub-sections (3), (4), (5) and (6), for the year beginning on the 1st day of April, 1949,— **Income-tax and Super-tax.**

(a) income-tax shall be charged at the rates specified in Part I of the third Schedule, and

XI of 1922. (b) rates of super-tax shall, for the purposes of section 55 of the Income-tax Act, be those specified in Part II of the Third Schedule.

(2) In making any assessment for the year ending on the 31st day of March, 1950, there shall be deducted from the total income of an assessee, in accordance with the provisions of section 15A of the Income-tax Act, an amount equal to one-fifth of the earned income, if any, included in his total income, but not exceeding in any case four thousand rupees.

(3) In making any assessment for the year ending on the 31st day of March, 1950,—

(a) where the total income of an assessee, not being a company, includes any income chargeable under the head "Salaries" as reduced by the deduction for earned income appropriate thereto, or any income chargeable under the head "Interest on securities", or any income from dividends in respect of which he is deemed under section 49B of the Income-tax Act to have paid income-tax imposed in British India, the income-tax payable by the assessee on that part of his total income which consists of such inclusions shall be an amount bearing to the total amount of income-tax payable according to the rates applicable under the operation of the Indian Finance Act, 1948, on his total income the same proportion as the amount of such inclusions bears to his total income;

XX of 1948.

(b) where the total income of an assessee, not being a company, includes any income chargeable under the head "Salaries" on which super-tax has been or might have been deducted under the provisions of sub-section (2) of section 18 of the Income-tax Act, the super-tax payable by the assessee on that portion of his total income which consists of such inclusion shall be an amount bearing to the total amount of super-tax payable, according to the rates applicable under the operation of the Indian Finance Act, 1948, on his total income the same proportion as the amount of such inclusion bears to his total income.

(4) In making any assessment for the year ending on the 31st day of March, 1950, where the total income of an assessee consists partly of earned income and partly of unearned income, the super-tax payable by him shall be—

- (i) on that part of the earned income chargeable under the head "Salaries" to which clause (b) of sub-section (3) applies, the amount of super-tax computed in accordance with the provisions of that sub-section, *plus*
- (ii) on the remainder of the earned income, the amount which bears to the total amount of super-tax which would have been payable on his total income had it consisted wholly of earned income the same proportion as such remainder bears to his total income, *plus*
- (iii) on the unearned income, the amount which bears to the total amount of super-tax which would have been payable on his total income had it consisted wholly of unearned income the same proportion as the unearned income bears to his total income.

(5) In making any assessment for the year ending on the 31st day of March, 1950,—

- (a) where the total income of a company includes any profits and gains from life insurance business, the super-tax otherwise payable by the company on the whole of such total income shall be reduced by an amount which bears to that super-tax the same proportion as the amount of such inclusion bears to its total income or by an amount computed at the rate of two annas in the rupee on the amount of such inclusion, whichever is less;
- (b) where the total income of an assessee, not being a company, includes any profits and gains from life insurance business, the income-tax and super-tax payable by the assessee on that part of his total income which consists of such inclusion shall be an amount bearing to the total amount of such taxes payable according to the rates applicable under the operation of the Indian Finance Act, 1942, on his total income the same proportion as the amount of such inclusion bears to his total income, so however that the aggregate of the taxes so computed in respect of such inclusion shall not in any case exceed the amount of tax payable on such inclusion at the rate of five annas in the rupee. XII of 1942.

(6) In cases to which section 17 of the Income-tax Act applies, the tax chargeable shall be determined as provided in that section, but with reference to the rates imposed by sub-section (1), and in accordance, where applicable, with the provisions of sub-sections (3), (4) and (5) of this section.

(7) For the purposes of making any deduction of income-tax in the year beginning on the 1st day of April, 1949, under sub-section (2) or sub-section (2B) of section 18 of the Income-tax Act from any earned income chargeable under the head "Salaries", the estimated total income of the assessee under this head shall, in computing the income-tax to be deducted, be reduced by an

amount equal to one-fifth of such earned income, but not exceeding in any case four thousand rupees; but no abatement shall be allowed by the person responsible for paying the salary in respect of any donations made by the assessee to which section 15B of the Income-tax Act is or may be applicable.

(8) For the purposes of this section and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Income-tax Act, and the expression "earned income" has the meaning assigned to it in clause (64A) of section 2 of that Act.

XX of 1948. **10. (1)** Notwithstanding anything contained in sub-section (1) of section 9 of, or paragraph D of Part II of the Second Schedule to, the Indian Finance Act, 1948, the rate of super-tax for the purposes of section 55 of the Income-tax Act and for the year beginning on the 1st day of April, 1948, shall be four annas per rupee of the total income in the case of any company which —

Re-assessment of super-tax in the case of certain companies.

(a) was not entitled to the rebate allowed by the proviso to paragraph D of Part II of the Second Schedule to the Indian Finance Act, 1948, and

(b) was not a public company the shares of which were offered for sale in a recognised Stock Exchange at any time during the previous year.

VII of 1913. **(2)** For the purposes of clause (b) of sub-section (1), a company shall be deemed to be a public company only if it is neither a private company within the meaning of the Indian Companies Act, 1913, nor a company in which shares carrying more than fifty per cent. of the total voting power were, at any time during the previous year, held or controlled by less than six persons.

(3) Where the assessment for the year beginning on the 1st day of April, 1948, has been made before the commencement of this Act in respect of any company to which sub-section (1) of this section applies, it shall be revised by the Income-tax Officer so as to give effect to the provisions of that sub-section.

XXI of 1947. **11. (1)** In sub-clause (a) of clause (4) of section 2 of the Business Profits Tax Act, 1947, for the figures "1948" the figures "1949" shall be substituted.

Business Profits Tax.

(2) The tax imposed by section 4 of the said Act shall, in respect of any chargeable accounting period beginning after the 31st day of March, 1948, be an amount equal to 10 per cent. of the taxable profits.

(3) For the purposes of the said Act, "abatement" shall mean, in respect of any chargeable accounting period beginning after the 31st day of March, 1948, a sum which bears—

(a) in the case of a company not being a company deemed for the purposes of section 9 of the said Act to be a firm, to a sum equal to six per cent. of the capital of the

company on the first day of the said period, computed in accordance with Schedule II to the said Act, or two lakhs of rupees, whichever is greater, or

(b) in any other case, to two lakhs of rupees,

the same proportion as the said period bears to the period of one year.

Repeals.

12. The Indian Tariff (Amendment) Ordinance, 1948, and the XXXIII of Central Excises and Salt (Amendment) Ordinance, 1949, are ^{1948.} _{I of 1949.} hereby repealed.

THE FIRST SCHEDULE

(See section 3.)

VI of 1898. *Schedule to be inserted in the Indian Post Office, Act, 1898*

" THE FIRST SCHEDULE

INLAND POSTAGE RATES

(See section 7.)

Letters

For a weight not exceeding one tola	Two annas.
For every tola, or fraction thereof, exceeding one tola	One anna.

Postcards

Single	Nine pies.
Reply	One and a half annas.

Book, Pattern and Sample Packets

For the first five tolas or fraction thereof	Nine pies.
For every additional two and a half tolas, or fraction thereof, in excess of five tolas	Three pies.

Registered Newspapers

For a weight not exceeding ten tolas	Three pies.
For a weight exceeding ten tolas and not exceeding twenty tolas	Six pies.
For every twenty tolas, or fraction thereof, exceeding twenty tolas	Six pies.
In the case of more than one copy of the same issue of a registered newspaper being carried in the same packet—	
For a weight not exceeding ten tolas	Six pies.
For every additional five tolas, or fraction thereof, in excess of ten tolas ;	Three pies.

Provided that such packet shall not be delivered at any addressee's residence but shall be given to a recognised agent at the post office ;

Parcels

For a weight not exceeding forty tolas	Six annas.
For every forty tolas, or fraction thereof, exceeding forty tolas	Six annas".

THE SECOND SCHEDULE

(See section 5.)

Goods on which additional duty of customs is not leviable.

A. Goods comprised in the following Items of the First Schedule to the Indian Tariff Act, 1934, namely :—

XXXII of
1934.

2, 4, 4(1), 4(3), 4(4), 4(5), 7(1), 8(1), 8(2), 8(3), 8(4), 8(5), 9(3), 9(5), 9(6), 9(7), 11(4), 11(5), 12(6), 13(4), 13(8), 13(9), 15, 15(5), 15(9), 15(10), 15(11), 15(12), 16, 16(1), 16(3), 20(1), 20(2), 20(3), 20(4), 20(5), 20(6), 20(7), 20(8), 20(9), 21(3), 21(4), 21(5), 21(6), 21(7), 21(8), 21(9), 22(3), 22(5), 24, 24(1), 24(2), 24(3), 25(1), 27(1), 27(2), 27(3), 27(4), 27(5), 27(6), 27(9), 28, 28(8), 28(14), 28(15), 28(16), 28(17), 28(18), 28(19), 28(20), 28(21), 28(22), 28(23), 28(24), 28(25), 28(26), 28(27), 28(28), 28(29), 28(30), 29, 29(1), 30, 30(1), 30(2), 30(9), 30(10), 30(11), 30(12), 30(13), 31(4), 34(3), 40(4), 40(5), 40(6), 40(7), 43, 44, 44(1), 45, 45(3), 46(3), 49, 49(2), 51, 52(4), 53(2), 55, 55(1), 55(2), 55(3), 60, 60(2), 60(3), 60(4), 60(5), 60(6), 61(2), 61(3), 61(8), 61(9), 61(11), 62(1), 62(2), 63(30), 63(31), 63(32), 63(33), 63(34), 63(35), 64, 64(3), 64(4), 65, 67, 67(1), 67(2), 68, 68(2), 69(2), 70, 70(1), 70(2), 70(3), 70(4), 70(5), 70(6), 70(9), 71(2), 71(3), 71(7), 71(8), 71(9), 71(10), 72, 72(1), 72(2), 72(3), 72(4), 72(5), 72(11), 72(12), 72(13), 72(14), 72(15), 72(16), 72(17), 72(18), 72(19), 72(20), 72(21), 72(22), 72(23), 72(24), 72(25), 72(26), 72(27), 72(28), 73(2), 73(4), 73(7), 73(8), 73(9), 73(10), 73(11), 73(12), 73(13), 73(14), 74(2), 74(4), 75(1), 75(5), 75(6), 75(7), 75(8), 77(2), 77(4), 77(5), 78, 78(1), 79, 82(1), 84, 84(1), 85(1).

B. Goods comprised in the following Items of the First Schedule to the Indian Tariff Act, 1934, when the Customs Collector is satisfied that such goods are the produce or manufacture of Burma, namely :—

No. 7 (potatoes and onions only) and Nos. 9, 9(3), 13(2), 17 and 34(4) (a).

THE THIRD SCHEDULE

(See section 9.)

PART I

Rates of Income-tax

A. In the case of every individual, Hindu undivided family, unregistered firm and other association of persons, not being a case to which paragraph B or C of this Part applies—

	Rate
1. On the first Rs. 1,500 of total income	Nil.
2. On the next Rs. 3,500 of total income	Nine pies in the rupee.
3. On the next Rs. 5,000 of total income	One anna and nine pies in the rupee.
4. On the next Rs. 5,000 of total income	Three and a half annas in the rupee.
5. On the balance of total income	Five annas in the rupee.

Provided that—

(i) no income-tax shall be payable on a total income which, before deduction of the allowance, if any, for earned income, does not exceed Rs. 3,000 ;

(ii) the income-tax payable shall in no case exceed half the amount by which the total income (before deduction of the said allowance, if any, for earned income) exceeds Rs. 3,000 ;

(iii) the income-tax payable on the total income as reduced by the allowance for earned income shall not exceed either—

(a) a sum bearing to half the amount by which the total income (before deduction of the allowance for earned income) exceeds Rs. 3,000 the same proportion as such reduced total income bears to the unreduced total income, or

(b) the income-tax payable on the income so reduced at the rates herein specified,—

whichever is less.

B. In the case of every company—

	Rate
On the whole of total income	Five annas in the rupee :

Provided that in the case of an Indian company—

(i) where the total income, as reduced by seven annas in the rupee and by the amount, if any, exempt from income-tax, exceeds the amount of any dividends (including dividends payable at a fixed rate) declared in respect of the whole or part of the previous year for the assessment for the year ending on the 31st day of March, 1950, and no order has been made under sub-section (1) of section 23A of the Income-tax Act, a rebate shall be allowed at the rate of one anna per rupee on the amount of such excess ;

(ii) where the amount of dividends referred to in clause (i) above exceeds the total income as reduced by seven annas in the rupee and by the amount, if any, exempt from income-tax, there shall be charged on the total income an additional income-tax equal to the sum, if any, by which the aggregate amount of income-tax actually borne by such excess (hereinafter referred to as "the excess dividend") falls short of the amount calculated at the rate of five annas per rupee on the excess dividend.

For the purposes of the above proviso, the expression "dividend" shall have the meaning assigned to it in clause (6A) of section 2 of the Income-tax Act, but any distribution included in that expression, made during the year ending on the 31st day of March, 1950, shall be deemed to be a dividend declared in respect of the whole or part of the previous year.

For the purposes of clause (ii) of the above proviso, the aggregate amount of income-tax actually borne by the excess dividend shall be determined as follows:—

(i) the excess dividend shall be deemed to be out of the whole or such portion of the undistributed profits of one or more years immediately preceding the previous year as would be just sufficient to cover the amount of the excess dividend and as have not likewise been taken into account to cover an excess dividend of a preceding year;

(ii) such portion of the excess dividend as is deemed to be out of the undistributed profits of each of the said years shall be deemed to have borne tax,—

(a) if an order has been made under sub-section (1) of section 23A of the Income-tax Act, XI of 1922, in respect of the undistributed profits of that year, at the rate of five annas in the rupee, and

(b) in respect of any other year, at the rate applicable to the total income of the company, for that year reduced by the rate at which rebate, if any, was allowed on the undistributed profits.

C. In the case of every local authority and in every case in which, under the provisions of the Income-tax Act, income-tax is to be charged at the maximum rate—

	Rate.
On the whole of total income	Five annas in the rupee.

PART II

Rates of Super-tax

A. In the case of every individual, Hindu undivided family, unregistered firm and other association of persons, not being a case to which any other paragraph of this Part applies—

	Rate, if income wholly earned	Rate, if income wholly unearned
1. On the first Rs. 25,000 of total income	Nil	Nil
2. On the next Rs. 15,000 of total income	Two annas in the rupee.	Three annas in the rupee.
3. On the next Rs. 15,000 of total income	Three annas in the rupee.	Four and a half annas in the rupee.

	Rate, if income wholly earned	Rate, if income wholly unearned
4. On the next Rs. 15,000 of total income	Five annas in the rupee.	Six annas in the rupee.
5. On the next Rs. 15,000 of total income.	Six annas in the rupee.	Seven annas in the rupee.
6. On the next Rs. 15,000 of total income.	Six and a half annas in the rupee.	Eight annas in the rupee.
7. On the next Rs. 50,000 of total income.	Seven annas in the rupee.	Nine annas in the rupee.
8. On the next Rs. 1,00,000 of total income.	Eight annas in the rupee.	Nine and a half annas in the rupee.
9. On the next Rs. 1,00,000 of total income.	Eight and a half annas in the rupee.	Ten annas in the rupee.
10. On the balance of total income	Nine annas in the rupee.	Ten annas in the rupee.

B. In the case of every local authority—

Rate

On the whole of total income . . . Two annas in the rupee.

C. In the case of an association of persons being a co-operative society (other than the Sanikatta Saltowners' Society in the Bombay Province) for the time being registered under the Co-operative Societies Act, 1912, or under an Act of a Provincial Legislature governing the registration of co-operative societies—

Rate

1. On the first Rs. 25,000 of total income . . . Nil.
2. On the balance of total income . . . Two annas in the rupee.

D. In the case of every company—

Rate

On the whole of total income . . . Four annas in the rupee;

Provided that—

(i) a rebate at the rate of three annas per rupee of the total income shall be allowed in the case of any company which—

Act of 1922. (a) in respect of its profits liable to tax under the Income-tax Act for the year ending on the 31st day of March, 1950, has made the prescribed arrangements for the declaration and payment in the Provinces of the dividend payable out of such profits and for the deduction of super-tax from dividends in accordance with the provisions of sub-section (3D) or (3E) of section 18 of that Act, and

(b) is a public company with total income not exceeding Rs. 25,000 ;

(ii) a rebate at the rate of two annas per rupee of the total income shall be allowed in the case of any company which satisfies condition (a), but not condition (b), of the preceding clause; and

(iii) a rebate at the rate of one anna per rupee of the total income shall be allowed in the case of any company which, not being entitled to a rebate under either of the preceding clauses, is—

(a) a public company the shares of which were offered for sale in a recognised stock exchange at any time during the previous year, or

(b) a company all of whose shares were held at the end of the previous year by one or more such public companies as aforesaid:

Provided further that the super-tax payable by a company the total income of which exceeds Rs. 25,000 shall not exceed the aggregate of—

(a) the super-tax which would have been payable by the company if its total income had been Rs. 25,000, and

(b) half the amount by which its total income exceeds Rs. 25,000.

Explanation.—For the purposes of this paragraph of this Part, a company shall be deemed to be a public company only if it is neither a private company within the meaning of the Indian Companies Act, 1913, nor a company in which shares carrying more than fifty per cent. of the total voting power were, at any time during the previous year, held or controlled by less than six persons. VII of 1913.

Declaration under the Provisional Collection of Taxes Act, 1931.

It is hereby declared that it is expedient in the public interest that the provisions of this Bill shall have immediate effect under the Provisional Collection of Taxes Act, 1931. XVI of 1931.

STATEMENT OF OBJECTS AND REASONS

The object of this Bill is to discontinue the salt duty ; to continue the existing rates of inland postage subject to the enhancement of the rate for letters from one anna six pies to two annas for the first tola and the abolition of the surcharge on air mail letters and post cards; to levy an enhanced duty of customs on betelnuts, motor spirit and certain other commodities ; to continue the additional duties of customs imposed by section 6 of the Indian Finance Act, 1942 as subsequently amended and with some modifications ; to levy a duty of customs on exports of cigarettes, cigars and cheroots ; to raise the excise duty on sugar, motor spirit and tyres ; to make certain changes in the excise duty on matches ; to levy an excise duty on mill made cloth ; to fix rates of income-tax and super-tax and to make certain provisions relating to income-tax, super-tax and Business Profits Tax.

J. MATTHAI

NEW DELHI;

The 28th February, 1949.

NOTES ON CLAUSES.

Clause 2.—Provides that no duty shall be levied on salt manufactured in, or imported into, the provinces of India during the year beginning on the 1st April, 1949.

Clause 3.—Provides for continuance for a further period of one year of the present inland rates of postage subject to the enhancement of the rate for letters from one anna six pies to two annas for the first tola and the abolition of the surcharge on air mail letters and post cards. The reduction in the rate for post cards made by executive order with effect from the 1st July, 1946, will be cancelled.

Clause 4.—Provides for the enhancement of the customs duty on betelnuts and a number of other articles. The enhancement of duty on luxury items is proposed to augment the revenue of Government and as a measure of anti-inflation.

Clause 5.—Provides for the continuance for another year of the additional customs duty imposed by section 6 of Act XII of 1942 subject to certain modifications.

Clause 6.—Provides for the reduction of the export duty on cotton cloth from 25 per cent. *ad valorem* to 10 per cent. *ad valorem*, the abolition of the export duty on oilseeds and vegetable oils and the levy of an export duty of 15 per cent *ad valorem* on cigarettes, cigars and cheroots.

Clause 7.—Provides for certain modifications in the excise duty on matches, the enhancement of the excise duty on sugar, tyres, motor spirit and the levy of an excise duty on cotton cloth.

Clause 8.—Amends the Indian Income-tax Act so as to enlarge the definition of company to include non-Indian private companies which were assessed or assessable as such in 1947-48, and to abolish the tax on capital gains arising after the 31st March, 1948. The amendment made by sub-clause (1) (a) read with sub-clause (2) of this clause and clause 10 of this Bill is designed to apply for the assessment year 1948-49 a flat rate of income-tax at 5 annas in the rupee and a flat rate of super-tax at 4 annas in the rupee on all privately controlled companies incorporated outside the Provinces

of India. But for these provisions, such companies would have been treated as individuals or associations and their liability for income-tax would have been less and their super-tax liability would have been more or less than what it would have been if they had been treated as companies.

Clause 9.—Read with the Third Schedule prescribes the rates of income-tax and super-tax for the year 1949-50.

Clause 10.—Read with clause 8, prescribes the rate of super-tax on all privately controlled companies incorporated outside the Provinces of India for the assessment year 1948-49.

Clause 11.—Provides for the continuance of the Business Profits Tax for another year at the existing rates.

Clause 12.—Repeals two Ordinances the provisions of which are included in this Bill.

The following Bill was introduced in the Constituent Assembly of India (Legislative) on the 1st March, 1949:—

A. BILL NO. 21 OF 1949.

A Bill to repeal certain enactments and to amend certain other enactments.

WHEREAS it is expedient that certain enactments which are spent or have otherwise become unnecessary, or have ceased to be in force otherwise than by expressed specific repeal, should be expressly and specifically repealed;

AND WHEREAS it is expedient that certain amendments should be made in certain other enactments;

It is hereby enacted as follows:—

1. Short title.—This Act may be called the Repealing and Amending Act, 1949.

2. Repeal of certain enactments.—The enactments specified in the First Schedule are hereby repealed.

3. Amendment of certain enactments.—The enactments specified in the Second Schedule are hereby amended to the extent and in the manner mentioned in the fourth column thereof.

4. Savings.—The repeal by this Act of any enactment shall not affect any other enactment in which the repealed enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognised or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE

Repeals

(See section 2)

Year	No.	Short title
1	2	3
<i>Acts of the Central Legislature</i>		
1923	XXV	. The Moorshedabad (Amendment) Act, 1923.
1929	VIII	. The Indian Soft Coke Cess Act, 1929.
1942	X	. The Indian Patents and Designs (Extension of Time) Act, 1942.
1946	XXIII	. The Reserve Bank of India (Amendment) Act, 1946.
1947	XI	. The Reserve Bank of India (Amendment) Act, 1947.
1947	XXIII	. The Reserve Bank of India (Second Amendment) Act, 1947.
1947	XXXVII	. The Indian Patents and Designs (Extension of Time) Amendment Act, 1947.
<i>Ordinances made by the Governor-General</i>		
1942	V	. The Motor Vehicles (Drivers) Ordinance, 1942.
1943	XX	. The Reserve Bank of India (Limitation of Dividend) Ordinance, 1943.
1943	XLIII	. The Penal Deductions Ordinance, 1943.
1945	XXXII	. The Bengal Textiles Association Ordinance, 1945.
1947	XXXXII	. The Cotton Textiles Equalisation Fund Ordinance,

THE SECOND SCHEDULE

Amendments

(See section 3)

Year	No.	Short title	Amendments
1	2	3	4
<i>Acts of the Central Legislature</i>			
1869	IV	. The Indian Divorce Act, 1869.	<p>In sub-section (1) of section 3, for clauses (a) to (h), the following clauses shall be substituted :—</p> <p>“(a) in a Governor’s Province, the High Court of that Province ;</p> <p>(b) in Delhi, the High Court of East Punjab ;</p> <p>(c) in Ajmer-Merwara, the High Court at Allahabad ;</p> <p>(d) in Coorg, the High Court at Madras ;</p> <p>(e) in the Andaman and Nicobar Islands, the High Court at Calcutta ;</p> <p>(f) in Panth Piploda, the High Court at Bombay ; and ”</p> <p>and clause (i) shall be relettered as clause (g).</p>

Year	No.	Short title	Amendments
1	2	3	4
1872	I	The Indian Evidence Act, 1872.	In section 83, for the words "any Government in the Provinces", the words "the Central Government or any Provincial Government" shall be substituted.
1878	VIII	The Sea Customs Act, 1878	In sub-section (3) of section 10A, for the words "British Burma", the word "Burma" shall be substituted.
1890	VIII	The Guardians and Wards Act, 1890.	In sub-section (2) of section 1, the word "and" at the end shall be omitted.
1923	XXI	The Indian Merchant Shipping Act, 1923.	(a) For clause (ii) of sub-section (1) section 224, the following clause shall be substituted: - "(ii) in the case of any other ship a certificate to be called 'an Indian load-line certificate'." (b) In clause (ii) of section 224G, for the words "British India load-line certificate," the words "Indian load-line certificate" shall be substituted. (c) In sub-section (1) of section 224K, for the words "British India load-line certificates", the words "Indian load-line certificates" shall be substituted. (d) In section 224X, for the words "a British India load-line certificate", the words "an Indian load-line certificate" shall be substituted.
1934	II	The Reserve Bank of India Act, 1934.	In sub-section (3) of section 17, for the words "share capital", wherever they occur the word "capital" shall be substituted.
1938	XXVI	The Employment of Children Act, 1938.	In section 3C, for the words "as to whether any child has or has not completed the twelfth or fifteenth year" the words "as to the age of any child who is employed or is permitted to work by the employer" shall be substituted.
1940	V	The Trade Marks Act, 1940.	(a) In section 18, sub-section (3) of section 22, the Explanation to sub-section (2) of section 46 and sub-section (3) of section 58, for the words "Indian State", wherever they occur, the words "Acceding State or other Indian State" shall be substituted. (b) In clause (a) of sub-section (3) of section 58, for the words "a country outside the Provinces", the words "an Acceding State or of a country outside India" shall be substituted.
1940	XXIII	The Drugs Act, 1940	(a) In clause (d) of section 3 and in the Schedule, for the words "League of Nations", the words "World Health Organization" shall be substituted. (b) In clause (i) of sub-section (2) of section 5, for the words "Director General, Indian Medical Service", the words "Director General of Health Services" shall be substituted.
1946	IX	The Indian Oilseeds Committee Act, 1946.	For the words "Indian Oilseeds Committee", wherever they occur, the words "Indian Central Oilseeds Committee" shall be substituted.

Year	No.	Short title	Amendments
1	2	3	4
1947	II	The Prevention of Corruption Act, 1947.	(a) In clause (a) of section 6, before the words " Central Government ", where they occur at the end, the words " of the " shall be inserted. (b) In clause (b) of the same section, before the words " Provincial Government ", where they occur at the end, the words " of the " shall be inserted.
1947	XXXIV	The Indian Boilers (Amendment) Act, 1947.	In clause (ccc) of section 2, before the words " does not form ", the word " which " shall be inserted.
1948	X	The Insurance (Amendment) Act, 1948	In section 2, after the words, figures and brackets " In sub-section (1) of section 4 " the words and figures " of the Insurance Act, 1938 " shall be inserted.
1948	XV	The Industrial Finance Corporation Act, 1948.	For sub-section (2) of section 1, the following sub section shall be substituted, namely :— "(2) It extends to all the Provinces of India, and also to every Acceding State to the extent to which the Dominion Legislature has power to make laws for that State with respect to the matters dealt with in this Act."
1948	XXXVII	The Census Act, 1948	Ditto.
1948	XLVI	The Coal Mines Provident Fund and Bonus Schemes Act, 1948.	Ditto.
1948	LII	The Mines and Minerals (Regulation and Development) Act, 1948.	Ditto.
1948	LII	The Mines and Minerals (Regulation and Development) Act, 1948.	Ditto.
1948	LXI	The Central Silk Board Act, 1948.	Ditto.
1948	LXIII	The Factories Act, 1948	(a) For sub-section (2) of section 1, the following sub-section shall be substituted, namely :— "(2) It extends to all the Provinces of India, and also to every Acceding State to the extent to which the Dominion Legislature has power to make laws for that State with respect to the matters dealt with in this Act." (b) In sub-section (3) of section 7, for the words " within thirty days ", the words " at least thirty days " shall be substituted. (c) In section 55, for the words " The period ", the words " The periods of work " shall be substituted. (d) In sub-section (4) of section 79, for the words " If, for the purpose ", the words " For the purpose " shall be substituted. (e) In section 82, for the word " workers ", the word " worker " shall be substituted.
<i>Act of the Bombay Legislature</i>			
1879	VI	The Bombay Port Trust Act, 1879.	In sub-section (1) of section 6, for the word " thirteen ", the word " fourteen " shall be substituted.

STATEMENT OF OBJECTS AND REASONS

The Bill is intended to remove from the Statute book certain Acts and Ordinances which have either ceased to have effect or ceased to be in force, and to correct small errors detected in the Acts included in the Second Schedule. The Notes which follow explain the circumstances underlying the items of the Bill. Clause 4 of the Bill contains the precautionary provisions which it is usual to include in all Bills of this kind.

B. R. AMBEDKAR.

NEW DELHI;
The 28rd February, 1949.

NOTES ON CLAUSES

The First Schedule

The Acts and Ordinances which are dealt with in the First Schedule are either "spent" or are of a purely amending nature and, by virtue of section 6A of the General Clauses Act, 1897, can now be removed from the statute book.

The Second Schedule

The Indian Divorce Act, 1869.—Section 3(1) of this Act as it now stands does not refer to the High Courts of Assam and Orissa and it is necessary to include references to those High Courts. On the other hand, the reference to the Chief Court of Oudh which occurs in the existing section has to be omitted in view of its abolition. Instead of making specific amendments in regard to these matters, it is considered desirable to have a general provision that in a Governor's Province, the High Court of that Province should have jurisdiction, coupled with a specific provision for the five Chief Commissioners' Provinces. The relevant clauses have been recast accordingly.

The Indian Evidence Act, 1872.—The words "British India" in section 83 have been altered into "the Provinces" by the Indian Independence (Adaptation of Central Acts and Ordinances) Order, 1948. The result of this is that the words "any Government in British India" in this section have now to be read as "any Government in the Provinces". As the new wording does not make it clear that the Central Government is also intended to be included, the amendment specifically refers to the Central or any Provincial Government.

The Sea Customs Act, 1878.—"British" before "Burma" has been omitted.

The Guardian and Wards Act, 1890.—This makes a purely drafting amendment.

The Indian Merchant Shipping Act, 1923.—The references to *British India* load-line certificates in the sections referred to in the Schedule having ceased to be appropriate, have been altered into references to *Indian* load-line certificates.

The Reserve Bank of India Act, 1934.—The expression "share capital" in section 17(8) has been altered into "capital" in view of the nationalization of the Bank. This amendment was inadvertently omitted to be made when the Reserve Bank (Transfer to Public Ownership) Act, 1948, was passed.

The Employment of Children Act, 1938.—The reference to fifteenth year in section 3C of this Act has to be altered into one to the "fourteenth year" in view of section 119 of the Factories Act, 1948. But it is considered desirable to make the language of section 3C as general as possible.

The Trade Marks Act, 1940.—The first amendment alters the reference to "Indian State" in the sections specified, into a reference to "Acceding State or other Indian State" in conformity with the wording used in similar Acts.

In section 68(3) (a) of this Act, the reference to "a country outside the Provinces" is intended to cover Acceding States as well as countries outside India. This is brought out specifically by the amendment proposed.

The Drugs Act, 1940 makes two purely consequential changes necessitated, in the one case by an alteration in the nomenclature of the institution, and in the other by an alteration in the designation of the officer.

The Indian Oilseeds Act, 1946.—The expression "Central" is used in the names of similar bodies constituted under other enactments; and clearly indicates that the bodies have jurisdiction throughout the Provinces. This Act has been brought into conformity with the other Acts.

The Prevention of Corruption Act, 1947.—Two inadvertent omissions have been supplied.

The Indian Boilers (Amendment) Act, 1947 corrects a mistake which had been inadvertently made.

Acts XV of 1948, XXXVII of 1948, XLVI of 1948, LIII of 1948 and LXI of 1948.—The extent clause in each of these Acts has been made uniform.

The Factories Act, 1948 (LXIII of 1948).—Amendment (a) relates to the extent clause and has been made for the reason just mentioned. The other amendments correct minor and verbal inaccuracies which had crept into the Act.

The Bombay Port Trust Act, 1879.—The total elective strength of the Bombay Port Trust was actually raised to fourteen by the Bombay, Calcutta and Madras Port Trusts (Constitution) (Amendment) Act, 1948. But the word "thirteen" was inadvertently allowed to remain in section 6(1). This mistake has now been rectified.

M. N. KAUL,
Secy. to the Govt. of India.

